

Subrecipient Lists – Subrecipient Audit Resolution July 1, 2004 to June 30, 2005

Grant Recipients of the Indiana Department of Workforce are required by [DWD Policy 2004-42](#) to create a list of all of the subrecipients to which they make sub-awards of Federal or State funds. A copy of the Subrecipient listing must be submitted to the Indiana Department of Workforce Development – Oversight Division. **Subrecipients do not include vendors.** * If there are no sub-awards for the year, a statement that there are “No Subrecipients” must be submitted.

OMB Circular A-133 and Indiana Code 5-11-1-9 require that all Grant Recipients, that make sub-awards of Federal or State funds, ensure that their subrecipients have satisfied specific audit requirements. The Grant Recipients, as pass through entities, are also required to perform appropriate audit resolution on each subrecipient audit and notify the Oversight Division as the resolution is completed.

The subrecipient tracking form must be used to submit the sub-recipient list, or the “No Sub-recipients” notification, and/or any applicable audit resolution updates.
(see [Subrecipient Tracking Form.xls](#))

Submitting Documentation

Documentation may be submitted digitally by attaching it to an e-mail addressed to Driggle@dwd.in.gov

Documentation may be submitted by fax at 317-233-6128. It should be directed to the attention of the Resolution Specialist in the Oversight Division.

Documentation may be submitted by regular mail addressed to:

Indiana Department of Workforce Development – Oversight Division
Indiana Government Center South
10 N. Senate Ave.
Indianapolis, IN 46204

- The link to the OMB Circulars website is:
<http://www.whitehouse.gov/omb/grants/index.html>
- The link to the Indiana Code website is: <http://www.state.in.us/legislative/ic/code/>

* The federal Office of Management and Budget (OMB) Circular A-133 provides the following criteria in identifying whether a subrecipient or vendor relationship exists:

Subrecipient means a non-Federal entity that expends Federal awards received from a pass-through entity to carry out a Federal program, but does not include an individual that is a beneficiary of such a

program. A subrecipient may also be a recipient of other Federal awards directly from a Federal awarding agency.

Characteristics indicative of a Federal award received by a subrecipient are when the organization:

- (1) Determines who is eligible to receive what Federal financial assistance;
- (2) Has its performance measured against whether the objectives of the Federal program are met;
- (3) Has responsibility for programmatic decision making;
- (4) Has responsibility for adherence to applicable Federal program compliance requirements; and
- (5) Uses the Federal funds to carry out a program of the organization as compared to providing goods or services for a program of the pass-through entity.

Vendor means a dealer, distributor, merchant, or other seller providing goods or services that are required for the conduct of a Federal program. These goods or services may be for an organization's own use or for the use of beneficiaries of the Federal program.

Characteristics indicative of a payment for goods and services received by a vendor are when the organization:

- (1) Provides the goods and services within normal business operations;
- (2) Provides similar goods or services to many different purchasers;
- (3) Operates in a competitive environment;
- (4) Provides goods or services that are ancillary to the operation of the Federal program; and
- (5) Is not subject to compliance requirements of the Federal program.